

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT General Services Agency	(2) MEETING DATE 12/17/2013	(3) CONTACT/PHONE Janette Pell, Director (805) 781-5200	
(4) SUBJECT Request to authorize a budget adjustment in the amount of \$24,800 to General Services Agency Fund Center 11307 from General Fund Contingencies for the purpose of purchasing 18 parcels of tax-defaulted land located in the uneconomic subdivisions on the hillsides above Cayucos. District 2.			
(5) RECOMMENDED ACTION It is recommended that the Board approve a budget adjustment in the amount of \$24,800 to General Services Agency Fund Center 11307 from General Fund Contingencies for the purchase of 18 parcels of tax-defaulted land located in the uneconomic subdivisions on the hillsides above Cayucos (4/5ths vote required).			
(6) FUNDING SOURCE(S) General Fund Contingencies	(7) CURRENT YEAR FINANCIAL IMPACT \$24,800	(8) ANNUAL FINANCIAL IMPACT \$0.00	(9) BUDGETED? No
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. ____) <input type="checkbox"/> Board Business (Time Est. ____)			
(11) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: 1314051 <input checked="" type="checkbox"/> 4/5th's Vote Required <input type="checkbox"/> N/A	
(14) LOCATION MAP Attached	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A Date: <u>1/10/2012</u>	
(17) ADMINISTRATIVE OFFICE REVIEW Emily Jackson			
(18) SUPERVISOR DISTRICT(S) District 2 -			

County of San Luis Obispo



TO: Board of Supervisors

FROM: General Services Agency / Janette Pell, Director
(805) 781-5200

DATE: 12/17/2013

SUBJECT: Request to authorize a budget adjustment in the amount of \$24,800 to General Services Agency Fund Center 11307 from General Fund Contingencies for the purpose of purchasing 18 parcels of tax-defaulted land located in the uneconomic subdivisions on the hillsides above Cayucos. District 2.

RECOMMENDATION

It is recommended that the Board approve a budget adjustment in the amount of \$24,800 to General Services Agency Fund Center 11307 from General Fund Contingencies for the purchase of 18 parcels of tax-defaulted land located in the uneconomic subdivisions on the hillsides above Cayucos (4/5ths vote required).

DISCUSSION

The County Auditor-Controller-Treasurer-Tax Collector has informed the General Services Agency (GSA) that pursuant to California Revenue and Taxation Code, Division 1, Part 6, Chapter 8, the County Auditor-Controller-Treasurer-Tax Collector intends to sell 18 parcels of land in Cayucos by reason of nonpayment of property taxes for more than five years (the parcels are listed in Exhibit A, attached). The anticipated cost to acquire these parcels is \$24,800.

On July 12, 1988 the Board of Supervisors approved a policy submitted by the GSA entitled *Tax Deeded Property Acquisition Policy*, which defined the premises by which certain tax deeded properties would be purchased by the County. The policy directed that tax-defaulted properties located in uneconomic subdivisions of land such as is found in Cayucos, La Grande Beach, and California Valley be considered for purchase.

The County land banks these properties and occasionally sells them according to the June 2000 Board-approved *Sale of County Owned Surplus/Excess Real Property Policy*. One of the more recent sales of such properties was the sale of 48 Cayucos hillside lots to the Cayucos Land Conservancy approved by your Board on May 21, 2013.

It is anticipated that all 18 properties will be purchased. In the event the final sale is less than all 18 properties, the total purchase price will be less than \$24,800. The final sale date is scheduled for May 8, 2014. Up until that time, these properties may be redeemed by owners who pay the taxes owed on the property, thus bringing the taxes current.

OTHER AGENCY INVOLVEMENT/IMPACT

The County Auditor-Controller-Treasurer-Tax Collector's Office and County Counsel are involved in the review and oversight of this process.

FINANCIAL CONSIDERATIONS

The budget adjustment in the amount of \$24,800 to GSA Real Property Services Fund Center 11307, from General Fund Contingencies, would allow the purchase of 18 lots in Cayucos from the County Auditor-Controller-Treasurer-Tax Collector. The anticipated conclusion of the Chapter 8 Tax-Defaulted Sale process for nonpayment of property taxes is May 8, 2014. All funds used to acquire these parcels would be paid directly to County Tax Collector.

RESULTS

Approval of the requested \$24,800 budget adjustment will allow the General Services Agency to proceed with the purchase of 18 parcels of tax-defaulted land located in the uneconomic subdivisions above Cayucos pursuant to the *County Tax Deeded Property Acquisition Policy* of 1988. The property will be held in the public trust. This action is consistent with the County's vision for a livable and well-governed community.

ATTACHMENTS

1. Exhibit A
2. Vicinity Map